



Chapter 95

Federal Assistance

Reporting



95.10 Federal Assistance Reporting Policies and Procedures

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95.10.10 Purpose of the policies

June 1, 2016

Chapter 95 establishes the federal reporting policies and procedures governing the accumulation of accounting data for preparation of the state of Washington's *Statewide Single Audit Report*.

The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance, which replaced the OMB A-133 Circular effective December 26, 2014, further delineates requirements for single audits of federal assistance. Under the provisions of the Act and Uniform Guidance, Washington has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by all agencies of the State.

The Office of Financial Management (OFM) utilizes Chapter 95 to compile the Schedule of Expenditures of Federal Awards and the Data Collection Form in accordance with OMB Uniform Guidance requirements.

95.10.15 Authority for these policies

June 1, 2022

The authority for these policies is [RCW 43.88.160 \(1\)](#).

The Uniform Guidance, [§200.510](#) Financial statements, requires the state to report the total federal awards expended to be reported on the Schedule of Expenditures of Federal Awards.



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Federal awards expended are determined in accordance with [§200.502](#) of the Uniform Guidance.

Federal awards, as defined in [§200.101](#) of the Uniform Guidance, include Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, or cost-reimbursement contracts under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity.

Federal financial assistance is defined in [§200.1](#) of the Uniform Guidance.

95.10.20 Applicability of these policies

June 1, 2016

This chapter is applicable to all agencies of the state of Washington as defined in [RCW 43.88.020](#) unless otherwise exempted by statute or rule.

95.10.30 Federal revenues

June 1, 2022

95.10.30.a

Federal revenues are recorded in the Agency Financial Reporting System (AFRS) as follows:

- Revenue Source Codes 0301 through 0353 and 0357 through 0399 identify reportable direct federal assistance activity.
- Revenue Source Code 0546 identifies federal assistance received from other state and local governments or private entities.
- Revenue Source Code 0355 identifies federal revenue that is not classified as federal assistance.
- Revenue Source Code 03DS identifies the distribution of certain federal revenues by the State Treasurer.

With the exception of Revenue Source Code 0355, all federal revenues (Revenue Source Codes 0301-0399 plus 0546) are to be reported on the federal disclosure forms.

Revenue Source Code 0355 - Federal Revenue - Non-Assistance includes receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.

As for **Revenue Source Code 03DS - Federal Revenue Distributions**, distributions of reportable federal revenues need to be reported as expenditures of those program revenues on the applicable federal disclosure form. Revenue Source Code 03DS distributions applicable to revenues coded to Revenue Source Code 0355 should not be reported.



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95.10.30.b

Accounting for federal assistance activity between state agencies

When one state agency makes a subaward of federal assistance to another state agency, the originating state agency records and reports the federal revenue and corresponding expenditure/expense using Object N "Grants, Benefits, and Client Services" for the amount paid to the subrecipient agency.

The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

95.10.30.c AFRS changes made after the disclosure forms are closed

For federal reporting purposes, if adjustments to federal revenues or expenditures are posted to AFRS subsequent to closure of federal disclosure forms, the agency is required to correct the applicable disclosure forms. Agencies should contact their assigned OFM Statewide Accountant to have the disclosure forms reopened if corrections are needed.

95.10.30.d Immaterial prior period adjustments and corrections

Refer to [Subsection 90.20.15.e](#). If a write-off of receivables involves federal revenues, agencies should contact their assigned OFM Statewide Accountant.



95.10.40 Federal clusters

June 1, 2024

95.10.40.a

Designation of clusters:

- 01 - Programs Not Clustered
- 02 - Research and Development Cluster
- 03 - Student Financial Assistance Cluster
- 04 - SNAP Cluster
- 05 - Food Distribution Cluster
- 06 - Child Nutrition Cluster
- 08 - Section 8 Project-Based Cluster
- 09 - Fish and Wildlife Cluster
- 10 - Employment Service Cluster
- 11 - WIOA Cluster
- 12 - Federal Transit Cluster
- 13 - Highway Safety Cluster
- 14 - Special Education (IDEA) Cluster
- 15 - TRIO Cluster
- 16 - Aging Cluster
- 17 - CCDF Cluster
- 18 - Medicaid Cluster
- 19 - Forest Service Schools and Roads Cluster
- 20 - Foster Grandparent/Senior Companion Cluster
- 21 - Disability Insurance/SSI Cluster
- 23 - Economic Development Cluster
- 24 - Food For Peace Cluster
- 26 - Transit Services Programs Cluster
- 27 - CDBG – Entitlement/Special Purpose Grants Cluster
- 39 - Housing Voucher Cluster
- 43 - Head Start Cluster
- 58 - Health Center Program Cluster
- 59 - HOPE VI Cluster
- 63 - CDBG - Disaster Recovery Grants Cluster
- 66 - FMCSA Cluster
- 67 - Tribal Self-Governance and Determination Cluster



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95.10.40.b Definition of clusters (includes [assistance listing numbers](#) and federal programs):

1. **Programs Not Clustered** includes all federal assistance programs not specifically included in the remaining clusters.
2. **Research and Development (R&D)** cluster includes all research activities, both basic and applied, and all development activities that are performed by a nonfederal entity with federal financial assistance.
 - *Research* is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.
 - *Development* is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.
3. **Student Financial Assistance (SFA)** cluster includes those programs of general financial assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which are administered by the U.S. Department of Education, and similar programs provided by other federal agencies. It does not include programs which provide fellowships or similar federal awards to students on a competitive basis, or for specified studies or research. The following federal assistance programs will be reported in the SFA cluster:

Department of Education (ED)

- 84.007 Federal Supplemental Educational Opportunity Grants
- 84.033 Federal Work-Study Program
- 84.038 Federal Perkins Loan Program
- 84.063 Federal Pell Grant Program
- 84.268 Federal Direct Student Loans
- 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
- 84.408 Postsecondary Education Scholarships for Veteran's Dependents

Department of Health and Human Services (HHS)

- 93.264 Nurse Faculty Loan Program (NFLP)
- 93.342 Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students
- 93.364 Nursing Student Loans
- 93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds



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4. SNAP Cluster

Department of Agriculture (USDA)

- 10.551 Supplemental Nutrition Assistance Program
- State Administrative Matching Grants for the Supplemental
- 10.561 Nutrition Assistance Program

5. Food Distribution Cluster

Department of Agriculture (USDA)

- 10.565 Commodity Supplemental Food Program
- 10.568 Emergency Food Assistance Program (Administrative Costs)
- 10.569 Emergency Food Assistance Program (Food Commodities)

6. Child Nutrition Cluster

Department of Agriculture (USDA)

- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.559 Summer Food Service Program for Children
- 10.582 Fresh Fruit and Vegetable Program

8. Section 8 Project-Based Cluster

Department of Housing and Urban Development (HUD)

- 14.195 Project-Based Rental Assistance (PBRA)
- 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy
- Lower Income Housing Assistance Program - Section 8 Moderate
- 14.856 Rehabilitation

9. Fish and Wildlife Cluster

Department of the Interior (DOI)

- 15.605 Sport Fish Restoration
- 15.611 Wildlife Restoration and Basic Hunter Education and Safety
- 15.626 Enhanced Hunter Education and Safety

10. Employment Service Cluster

Department of Labor (DOL)

- 17.207 Employment Service/Wagner-Peyser Funded Activities
- 17.801 Jobs for Veterans State Grants

11. WIOA Cluster

Department of Labor (DOL)

- 17.258 WIOA Adult Program



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- 17.259 WIOA Youth Activities
- 17.278 WIOA Dislocated Worker Formula Grants

12. Federal Transit Cluster

Department of Transportation (DOT)

- 20.500 Federal Transit Capital Investment Grants
- 20.507 Federal Transit Formula Grants
- 20.525 State of Good Repair Grants Program
- 20.526 Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Program

13. Highway Safety Cluster

Department of Transportation (DOT)

- 20.600 State and Community Highway Safety
- 20.616 National Priority Safety Programs

14. Special Education Cluster (IDEA)

Department of Education (ED)

- 84.027 Special Education Grants to States
- 84.173 Special Education Preschool Grants

15. TRIO Cluster

Department of Education (ED)

- 84.042 TRIO - Student Support Services
- 84.044 TRIO - Talent Search
- 84.047 TRIO - Upward Bound
- 84.066 TRIO - Educational Opportunity Centers
- 84.217 TRIO - McNair Post-Baccalaureate Achievement

16. Aging Cluster

Department of Health and Human Services (HHS)

- 93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services
- 93.053 Nutrition Services Incentive Program

17. CCDF Cluster

Department of Health and Human Services (HHS)

- 93.489 Child Care Disaster Relief
- 93.575 Child Care and Development Block Grant



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93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

18. Medicaid Cluster

Department of Health and Human Services (HHS)

93.775 State Medicaid Fraud Control Units
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.777
93.778 Medical Assistance Program

19. Forest Service Schools and Roads Cluster

Department of Agriculture (USDA)

10.665 Schools and Roads - Grants to States
10.666 Schools and Roads - Grants to Counties

20. Foster Grandparent/Senior Companion Cluster

Corporation for National and Community Service (CNCS)

94.011 AmeriCorps Seniors Foster Grandparent Program (FGP)
94.016 AmeriCorps Seniors Senior Companion Program (SCP)

21. Disability Insurance/SSI Cluster

Social Security Administration (SSA)

96.001 Social Security Disability Insurance
96.006 Supplemental Security Income

23. Economic Development Cluster

Department of Commerce (DOC)

Investments for Public Works and Economic Development
11.300 Facilities
11.307 Economic Adjustment Assistance

24. Food For Peace Cluster

U.S. Agency for International Development (USAID)

98.007 Food for Peace Development Assistance Program (DAP)
98.008 Food for Peace Emergency Program (EP)

26. Transit Services Programs Cluster

Department of Transportation (DOT)

20.513 Enhanced Mobility of Seniors and Individuals with Disabilities
20.516 Job Access and Reverse Commute Program
20.521 New Freedom Program



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27. CDBG – Entitlement/Special Purpose Grants Cluster

Department of Housing and Urban Development (HUD)

- 14.218 Community Development Block Grants/Entitlement Grants
- Community Development Block Grants/Special Purpose Grants/
- 14.225 Insular Areas

39. Housing Voucher Cluster

Department of Housing and Urban Development (HUD)

- 14.871 Section 8 Housing Choice Vouchers
- 14.879 Mainstream Vouchers

43. Head Start Cluster

Department of Health and Human Services (HHS)

- 93.356 Head Start Disaster Recovery
- 93.600 Head Start

58. Health Center Program Cluster

Department of Health and Human Services (HHS)

- Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
- 93.224
- Grants for New and Expanded Services under the Health Center Program
- 93.527

59. HOPE VI Cluster

Department of Housing and Urban Development (HUD)

- Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
- 14.866
- Choice Neighborhoods Implementation Grants
- 14.889

63. CDBG – Disaster Recovery Grants Cluster

Department of Housing and Urban Development (HUD)

- Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
- 14.269
- National Disaster Resilience Competition
- 14.272

66. FMCSA Cluster

Department of Transportation (DOT)

- Motor Carrier Safety Assistance
- 20.218
- Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements
- 20.237



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67. Tribal Self-Governance and Determination Cluster

Department of Health and Human Services (HHS)

- 93.210 Tribal Self-Governance Program: IHS Compacts/Funding Agreements
- 93.441 Indian Self-Determination



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95.20 Federal Assistance Disclosure Forms

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95.20.20	Federal Financial Assistance – Direct	June 1, 2022	1025
95.20.30	Federal Analytical Review	June 1, 2022	1025
95.20.40	Federal Nonfinancial Assistance	June 1, 2022	1025
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2022	1026
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95.20.10 Introduction to federal disclosure forms and lead sheet

June 1, 2025

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov.

Due Dates	Reporting Items
September 5, 2025	Phase 2 close and federal disclosure forms
February 27, 2026	Federal Assistance Certification form

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure



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forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.

95.20.10.a General Instructions

Each state agency that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms.

Agencies expending federal awards are **required** to complete two federal disclosure forms:

1. Federal Identification Numbers
2. Federal Assistance Certification

The remainder of the disclosure forms may or may not apply to your agency. If there is AFRS data pre-filled in a disclosure form, your agency is required to complete the form. Specify on the federal lead sheet if a form is completed by selecting “Yes” or “N/A” for each form in the “Completed” column.

All financial information reported should be rounded to the **dollar**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported should be reconciled to AFRS. The following reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

Financial Reports/Accounting/Federal/Federal Expenditures
Financial Reports/Accounting/Federal/Federal Expenditures by Assistance Listing Number (ALN)
Financial Reports/Accounting/Federal/Federal Indirect Cost Recovery
Financial Reports/Accounting/Federal/Federal Revenue
Financial Reports/Accounting/Federal/Federal Revenue by Assistance Listing Number (ALN)
Financial Reports/Accounting/Federal/Federal Revenues & Expenditures
Financial Reports/Accounting/Federal/Non-Financial Revenues & Expenditures (GL 3225 & 6525)
Financial Reports/Accounting/Federal/Other Grant Assistance
Financial Reports/Accounting/Federal/State Agency Reimbursements

To complete the federal disclosure forms, access the Disclosure Forms application at: [OFM IT Systems](#). Click on the Disclosure Forms Application link. Use an authorized User ID, agency number, and password to log in, and then select the “Federal Forms” tab.

If you have a question regarding federal assistance reporting, contact your agency’s assigned OFM Statewide Accountant.



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95.20.10.b Disclosure Form Instructions:

Column Heading **Instructions**

Assistance Listing Number (ALN) From the drop down box, choose the five-digit code for a federal assistance program. This number should be listed in your grant award document. It can also be found in SAM.gov.

Based on the ALN chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.

In the absence of an ALN where the agency has a federal award number, the last three digits of the ALN should be zeros preceded by the federal agency code (i.e. XX.000) and the federal award number must be provided.

In the absence of both an ALN and a federal award number, the last three digits of the ALN should be nines preceded by the federal agency code (i.e. XX.999)

Note: The XX.000 and XX.999 ALNs are temporary numbers which will be assigned a different number (i.e. XX.UXX or XX.RD) after Phase 2 close. If these numbers are used, an OFM Statewide Accountant will contact you with further instructions.

Federal Funding Agency Name of the federal agency awarding the federal financial assistance. This field is automatically filled in based on the ALN entered.

Major Subdivision Name of the organizational unit, within the federal agency, awarding the federal financial assistance. Except as noted below, this field is automatically filled in based on the ALN entered. It can also be found in SAM.gov.

When using ALN XX.000 and XX.999, the subdivision is not automatically filled in. State agencies are required to enter the major subdivision name when reporting federal financial assistance under the Research and Development (R&D) program cluster.

Program Title Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the ALN entered. It can also be found in SAM.gov.

Entry of the ALN XX.000 automatically generates “Contract Number Only Provided” in the program title field and requires entry of an award contract number in the appropriate box.

Entry of the ALN XX.999 automatically generates “Undetermined” in the program title field.



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Column Heading Instructions

Cluster	<p>Cluster numbers are cross-referenced to the ALN in the disclosure form application. This field is automatically filled in based on the ALN entered.</p> <p>ALNs that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&D, it may be appropriate to change the cluster to 01-Programs Not Clustered.</p> <p>Refer to Subsection 95.10.40 for cluster designations and definitions.</p>
Award Contract Number	<p>The award document number is assigned by a federal awarding agency or a pass-through entity providing federal assistance to a state agency. The award contract number is limited to a maximum of 22 characters.</p> <p>Award contract number is required for all awards reported on the Federal Assistance received from Nonfederal Source (pass-Through) disclosure form and for any awards where the ALN is unknown (i.e. XX.000 and XX.999).</p>
Revenue Amount	<p>Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the <u>dollar</u>.</p>
Expenditure Amount	<p>Amount of federal expenditures in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (charged in accordance with a federally approved indirect rate cost pool or cost allocation plan). Amounts should be rounded to the <u>dollar</u>.</p>
Difference	<p>Variance between the revenue amount entered and the expenditure amount entered. This field is automatically filled based on the amounts entered. Generally the difference should be zero.</p>
Expenditure Amounts Passed Through to Subrecipients	<p>That portion of federal award expenditures passed through to subrecipients. Do not include amounts passed through to other agencies of the state of Washington, except when a portion of the amount passed through is subsequently passed through to a non-state entity (subrecipient). The amount passed through to the non-state entity should be reported as a pass-through expenditure by the original state agency. Amount should be rounded to the <u>dollar</u>.</p>
COVID-19	<p>From the drop down box, select “Yes” to identify federal awards received in response to the COVID-19 pandemic. For all other awards select “No.” If a program has both COVID and non-COVID amounts, include two separate lines with the same ALN on the form.</p>

[Federal Assistance Disclosure Form Lead Sheet](#)



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95.20.20 Federal Financial Assistance – Direct

June 1, 2022

Use this form to report all expenditures of federal financial assistance received or expected to be received directly from a federal agency. This encompasses the majority of the federal financial assistance received by the state of Washington. In addition, the form is used to reconcile reported amounts to financial information recorded in the state Agency Financial Reporting System (AFRS).

Financial information is summarized by assistance listing number (ALN). List both accrued and received federal revenue (Revenue Source Codes 0301 through 0354, 0356 through 0399 and 03DS) and the related expenditures for federal assistance. Agencies are also required to report the portion of expenditures passed through to subrecipients.

If an ALN is unknown, the award contract number is required.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Financial Assistance - Direct](#)

95.20.30 Federal Analytical Review

June 1, 2022

This form is automatically populated based on federal financial assistance reported on the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances forms if there has been material change in balances reported for an assistance listing number since last fiscal year.

For assistance listing numbers XX.000 and XX.999 that are assigned a different number (i.e. XX.UXX or XX.RD) after Phase 2 close, the analytical review will be performed for the total for each federal agency. For example, all 93.UXX expenditures reported in the current year are combined and compared to all 93.UXX expenditures reported in the prior year.

OFM will establish the materiality thresholds annually. After completion of the other federal forms, review this form to see if material changes have been identified. All material changes on this form require an explanation.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Analytical Review](#)

95.20.40 Federal Nonfinancial Assistance

June 1, 2022

Washington receives federal nonfinancial assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).



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State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by assistance listing number (ALN) for the fiscal year ending June 30. The ALNs of the nonfinancial assistance programs are prelisted for convenience. If an ALN number is not listed, contact your agency's assigned OFM Statewide Accountant.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies for eventual use, should not record expenditures upon transmission (refer to [Subsection 85.56.40.c](#)).

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Nonfinancial Assistance](#)

95.20.50 Federal Nonfinancial Assistance Inventory Balances

June 1, 2022

Use this form to report the dollar value of year-end balances of federally donated inventories. The inventory balances reported on this form must equal the respective asset and the corresponding unearned revenue amounts as recorded in AFRS in GL Code 1415 "Donated Inventories" and GL Code 5190 "Unearned Revenue."

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Nonfinancial Assistance Inventory Balances](#)

95.20.60 Federal Loan Balances

June 1, 2022

Use this form to report activity and balances of loans. These loans provide a measurement of audit risk for the federal assistance loan or loan guarantee programs.

The beginning balance, administrative allowance, and new loan amount must be entered as positive numbers, and the repayment amount must be entered as a negative number. The ending loan balance is a calculated field.

The reconciliation to the Federal Direct form is automatically populated based on the assistance listing numbers entered on the Federal Loan Balance form and the Federal Direct form. If there is a difference, provide a detailed explanation including the related assistance listing number.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions

[Federal Loan Balances](#)



95.20.70 Federal Assistance Received from Nonfederal Sources (Pass-Through)

June 1, 2022

All state agencies are required to separately record and report all federal financial assistance received from entities other than federal or Washington state awarding agencies. Agencies account for this indirect federal assistance using Revenue Source Code 0546 “Federal Revenue - Pass-Through.” Generally, the associated expenditures are accounted for as private/local expenditure authority charges.

This form provides a means for entering federal assistance received from nonfederal entities, and reconciling the entered amount to revenue recorded in AFRS. Agencies are to include the assistance listing number, pass-through entity name and grant agreement or award contract number, and all federal financial assistance and associated expenditures (Revenue Source Code 0546). Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to [Subsection 95.20.10.b](#) for general disclosure form instructions.

[Federal Assistance Received from Nonfederal Sources \(Pass-Through\)](#)

95.20.80 Federal Identification Numbers

June 1, 2022

Agencies are required to list all federal, nine-digit Employer Identification Numbers (EINs) covered by the state of Washington Single Audit. OFM interprets this requirement to mean all EINs related to program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

Agencies are also required to provide a federal universal grant identifier number for their agency. This number, Unique Entity Identifier (UEI), can be obtained from [SAM.gov](#). It is required on all federal grant applications and federal expenditure reporting.

Both EIN and UEI are reported to the federal government in a statewide listing with no attempt made to correlate individual number with specific assistance listing number.

The agency code field will prefill with the agency’s four digit code and name.

Enter the EIN. Some agencies may have more than one EIN. Report as many EINs as needed for the total federal assistance activities for the year. If an agency is involved in federal assistance activities with other state agencies that have their own EIN(s), **do not report** EIN(s) for the other state agencies.

Enter the agency’s UEI. Agencies that have more than one UEI must designate one number as the master UEI for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

[Federal Identification Number](#)



95.20.90 Federal Assistance Certification

June 1, 2025

All agencies receiving federal assistance are required to complete the Federal Assistance Certification form.

The Agency Head and the Chief Financial Officer must certify, to the best of their knowledge, that the statements included in the Federal Assistance Certification form are true for their agency.

Any exceptions to the certifications are to be attached with a narrative detailing the variance(s) and any proposed or completed corrective actions.

The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by **February 27, 2026**.

OFM will accept official electronic signatures using electronic signature software such as DocuSign or Adobe Acrobat Pro E-sign. Agencies must follow their own internal policies regarding the form of signature.

[Federal Assistance Certification](#)